

LEVY DETAIL COLUMN TITLE DESCRIPTIONS

The Excel table named **Levy Detail 2002 All Counties** contains all the levies from all the counties for taxes due in calendar year 2002. Following is a description of the data contained in each column.

TCCODE: Lists the taxing district code for each taxing district. See the Word file **TaxingDistrictCodes** for a compilation of how the codes are built and their meaning.

DISTRICT NAME: For the most part the names are those used by the county and by local taxing district of the respective county.

LOCALLY ASSESSED VALUE: Locally assessed value of the district as submitted by the respective county. This is the total value of the district and includes both real and personal property values.

LEVY RATE: Tax rate calculated for a specific district levy by the county.

DISTRICT LEVY: Taxes due for the district calculated by dividing the assessed value by 1000 and multiplying by the levy rate for the district.

HIGHEST PRIOR LEVY: Beginning amount by which the highest lawful levy amount subject to the 101% limit (I-747) is calculated.

NEW CONSTRUCTION ASSESSED VALUE: Locally assessed value of new construction and improvements to property within the boundaries of the respective district.

LEVY RATE (PRIOR YEAR): Prior year district levy rate used to calculate the additional taxes that may be levied due to new construction, increases in SAP, annexations, or refunds.

STATE ASSESSED PROPERTY (CURRENT YEAR): The current year value of transportation and utility companies that are centrally assessed per RCW 82.12.270.

STATE ASSESSED PROPERTY (PRIOR YEAR): The prior year value of transportation and utility companies that are centrally assessed per RCW 82.12.270.

ANNEXATION ASSESSED VALUE: The current year locally assessed value of parcels annexed into an existing tax district.

ANNEXATION TAXES DUE: Taxes that may be levied due to the increased value of the district due to annexations (annexation AV / 1000 x the prior year levy rate).

REFUND TAXES DUE: Taxes that may be levied to repay excess taxes paid.

101 MAXIMUM ALLOWABLE LEVY: Total taxes allowed to be levied under the 101% limit. It is usually the highest prior levy times the percent increase (see last item) plus amounts added for new construction, increase in state utility values, annexations and/or refunds. This is one of three caps that may limit a levy; the others are the district statutory maximum rate, and the \$10 of taxes per \$1000 of value limit. The governing body also has the right to budget and levy something less than any of the above. This calculation is only done for those taxing districts with a regular levy.

STATUTORY MAXIMUM RATE: The maximum rate as stated in law that a particular type of district may levy. For cities this rate has been adjusted to reflect any annexations by fire and/or library districts.

LEVY LIMIT PERCENT INCREASE: The percent increase by which a district's base levy is limited. It is currently 1 percent or the IPD, whichever is less, unless an increase is voter approved. The new levy limit may be increased by new construction in the district, the increase in state assessed property value, annexations, or refunds.

TAXING DISTRICT LEVY REPORT CODES

(TDCODES)

County Bytes 1, 2		Taxing District Bytes 3, 4		ID/Budget Item Bytes 5, 6, 7	Levy Type Byte 8	Add'l Byte 9	
Adams	01	* State School	00	Cities- Code from the Local Sales Tax Rate Sheet Schools - SPI Code All Others - Consecutive Order: 001, 002, 003, etc. Following are the codes to be used in separating out the County general fund: Bond Int. & Redemp. 002 Dev. Dis. 003 River Imp. 004 Veterans 005 Flood Control 006 Election Reserve 007 Public Health 008 Refund Levy 009 Mental Health 010 *Cons. Futures 011 Co. Fair 012 Environ. Health 013 AFIS 014 Misc. (Law Library) 015 Co. Juvi. Facilities 016	Regular	0	0
Asotin	02	County	01		M&O	1	1
Benton	03	County Road	02		Trans/Cap. Proj.	2	2
Chelan	04	City	03		School Bonds	3	3
Clallam	05	Local School	04		Non-Sch Local Bonds	4	4
Clark	06	Library	05		LID Guarantee	5	5
Columbia	07	Hospital	06		Add'l Bonds	6	6
Cowlitz	08	Fire District	07		Local Special	7	7
Douglas	09	Metro Park	08		Outside \$9.50	8	8
Ferry	10	*Port	09		Special Asset	9	9
Franklin	11	*Port G.O. Bond	10				
Garfield	12	*PUD	11				
Grant	13	*EMS	12				
Grays Harbor	14	Parks & Rec	13				
Island	15	Cemetery	14				
Jefferson	16	Water	15				
King	17	Sewer	16				
Kitsap	18	Flood Zone	17				
Kittitas	19	Mosquito	18				
Klickitat	20	*Port Ind. Dev.	19				
Lewis	21	Irrigation	20				
Lincoln	22	*Afford. Housing	21				
Mason	23	Road Serv. Dist.	22				
Okanogan	24	Library Cap. Fac	23				
Pacific	25	Transportation	24				
Pend Oreille	26	Benefit Dist. (Spokane)					
Pierce	27						
San Juan	28						
Skagit	29	* Outside 5.90		* Outside 5.90			
Skamania	30						
Snohomish	31						
Spokane	32						
Stevens	33						
Thurston	34						
Wakiamkum	35						
Walla Walla	36						
Whatcom	37						
Whitman	38						
Yakima	39						

Examples:

1) 060300541 is read as such: 06 is Clark County, 03 indicates a city, 005 is the city of Vancouver (its 4 digit location code for sales tax purposes is 0605), byte eight with the number 4 indicates a non-school local bond, the 1 in byte 9 just distinguishes items if the taxing district has more than one bond or levy or some other item in byte 8.

2) 240435010 is read as Okanogan County school district #350 (The Methow Valley School District) Maintenance & Operations (M&O) levy.

3) 310702600 is read as Snohomish County fire district #26.